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1974

Reg. No. K. 107.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XIX] Trivandrum, Thursday, 14th February 1974 / 25th Magha 1895 [No. 180

GOVERNMENT OF KERALA

Local Administration & Social Welfare (C) Department

ERRATUM

No. 6784/C4/74/LA&SWD.

Dated, Trivandrum, 14th February 1974.

In the Schedule to the Notification II issued as S. R. O. No. 769/73, published in the Kerala Gazette Extraordinary No. 1355 dated, 22-12-1973, *for* '102-Nenmeni' *read*

"102-Nenmeni
102 A-Mampad"

By order of the Governor,

K. N. Kesava Panikker,
Deputy Secretary to Government.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1974.

33/553/MC.

Government of Kerala
1974

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PUBLISHED BY AUTHORITY

Vol. XIX] Trivandrum, Thursday, 14th February 1974 / 25th Magha 1895 [No. 181

SECRETARIAT OF THE KERALA LEGISLATURE

NOTIFICATION

No. 1159/LA4A/74. *Dated, Trivandrum, 14th February 1974.*

The Kerala Local Authorities Entertainments Tax (Amendment) Bill, 1974 together with the Statement of Objects and Reasons and the Financial Memorandum published, under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

Dr. R. PRASANNAN,
Secretary,
Legislative Assembly.

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38/560/MC

Fourth Kerala Legislative Assembly.

Bill No. 179.

THE KERALA LOCAL AUTHORITIES ENTERTAINMENTS TAX (AMENDMENT) BILL, 1974

A

BILL

further to amend the Kerala Local Authorities Entertainments Tax Act, 1961.

Preamble.—WHEREAS it is expedient further to amend the Kerala Local Authorities Entertainments Tax Act, 1961, for the purposes hereinafter appearing;

BE it enacted in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Local Authorities Entertainments Tax (Amendment) Act, 1974.

(2) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Amendment of section 2.*—In the Kerala Local Authorities Entertainments Tax Act, 1961 (20 of 1961) (hereinafter referred to as the principal Act), in section 2,—

(a) for clause (7), the following clauses shall be substituted, namely:—

"(7) "payment for admission" means—

(a) the price for admission, and

(b) any payment for any purpose whatsoever connected with an entertainment (including any tax) which a person is required to make as a condition for attending or continuing to attend the entertainment in addition to the price for admission;

(7A) 'price for admission' means the cost of a ticket (excluding any tax) for a seat or other accommodation in a place of entertainment and includes in respect of any

person who, having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof for admission to which a higher payment is required;".

3. *Substitution of new section for section 3.*—For section 3 of the principal Act, the following section shall be substituted, namely:—

"3. *General provision regarding the levy of tax and the rate of tax.*—Any local authority may levy a tax (hereinafter referred to as the entertainments tax) at a rate not less than fifteen per cent and not more than thirty per cent on each price for admission to any entertainment.".

4. *Amendment of section 5.*—In sub-section (1) of section 5 of the principal Act, in the opening paragraph, for the words "where the payment is subject to entertainments tax", the words "where the price for admission is subject to entertainments tax" shall be substituted.

5. *Amendment of section 6.*—In sub-section (3) of section 6 of the principal Act, for the words "payment for admission", the words "payment of the price for admission" shall be substituted.

6. *Amendment of section 7.*—In sub-section (1) of section 7 of the principal Act, in the opening paragraph, for the words "on payments for admission", the words "on the price for admission" shall be substituted.

STATEMENT OF OBJECTS AND REASONS

Under the Kerala Local Authorities Entertainments Tax Act, 1961, entertainment tax is being levied and collected by the local authorities at a rate not less than ten per cent and not more than twenty-five per cent on the payment for admission to the entertainment. The expression 'payment for admission' includes the price for admission and the entertainment tax and additional tax on entertainments payable thereon. Therefore, the entertainment tax is fixed taking into consideration a percentage of the additional tax on entertainments also. But, the additional tax on entertainments is fixed taking into consideration the entertainments tax also. This is considered to be an anomaly. To remove this anomaly it is proposed to provide that entertainment tax should be a percentage of the cost of the ticket fixed by the proprietor of the theatre.

2. When the entertainment tax is fixed at a percentage of the cost of the ticket there will be a decrease in the revenue of the local authorities unless the present rate of ten to twenty-five per cent is enhanced. In order to compensate the loss of revenue to the local authorities it is considered that there should be a slight increase in the rate of entertainment tax.

3. The Bill seeks to achieve the above objects.

FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation, would not involve any expenditure from the consolidated Fund of the State.

K. AVUKADERKUTTY NAHA

Government of Kerala
1974

Reg. No. K. 107.

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SECRETARIAT OF THE KERALA LEGISLATURE

NOTIFICATION

No. 1160/LA4/74. *Dated, Trivandrum, 14th February 1974.*

The Kerala Additional Tax on Entertainments and Surcharge on Show Tax (Amendment) Bill, 1974 together with the Statement of Objects and Reasons and the Financial Memorandum published, under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

Dr. R. PRASANNAN,
Secretary,
Legislative Assembly.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS,
TRIVANDRUM, 1974.

33/561/MC.

Fourth Kerala Legislative Assembly.

Bill No. 180.

THE KERALA ADDITIONAL TAX ON ENTERTAINMENTS AND SURCHARGE ON SHOW TAX (AMENDMENT) BILL, 1974

A

BILL

further to amend the Kerala Additional Tax on Entertainments and Surcharge on Show Tax Act, 1963.

Preamble.—WHEREAS it is expedient further to amend the Kerala Additional Tax on Entertainments and Surcharge on Show Tax Act, 1963, for the purposes hereinafter appearing;

BE it enacted in the Twenty-fifth Year of the Republic of India as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Kerala Additional Tax on Entertainments and Surcharge on Show Tax (Amendment) Act, 1974.

(2) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. **Substitution of new section for section 2.**—For section 2 of the Kerala Additional Tax on Entertainments and Surcharge on Show Tax Act, 1963 (22 of 1963) (hereinafter referred to as the principal Act), the following section shall be substituted, namely:—

"2. **Levy of additional tax on entertainments.**—With effect on and from the commencement of the Kerala Additional Tax on Entertainments and Surcharge on Show Tax (Amendment) Act, 1974, there shall be levied on each price for admission to any entertainment which is subject to the levy of entertainments tax under section 3 of the Kerala Local Authorities Entertainments Tax Act, 1961 (20 of 1961), an additional tax on entertainments calculated at a rate not less than fifty per cent and not more than sixty-six and two third per cent, of the entertainments tax.".

3. **Amendment of section 4.**—In section 4 of the principal Act, the last sentence shall be omitted.

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STATEMENT OF OBJECTS AND REASONS

Under section 2 of the Kerala Additional Tax on Entertainments and Surcharge on Show Tax Act, 1963, the additional tax on entertainments is 5 paise, 10 paise and 20 paise depending on the payment for admission. It is considered necessary that the additional tax should be a percentage of the entertainments tax and accordingly it is proposed to provide that the additional tax shall not be less than 50 per cent and not more than 66 2/3 per cent of the entertainments tax.

2. It is also considered that the entire proceeds of the additional tax on entertainments and surcharge on show tax which are at present collected by the local authorities and made over to the Government after deducting collection charges should go over to the local authorities concerned.

3. The Bill seeks to achieve the above objects.

FINANCIAL MEMORANDUM

The Bill if enacted and brought into operation would not involve any expenditure from the Consolidated Fund of the State. But according to the budget estimates of revenue of Government for the Financial year 1973-74, Government expect an amount of Rs. 60,30,000 by way of additional tax on entertainments and Rs. 3,70,000 by way of surcharge on show tax. Hence if the Bill is enacted and brought into operation Government will lose annually an amount of Rs. 64,00,000 approximately.

K. AVUKADERKUTTY NAHA